



# Filing a Return as a Importer/Exporter Manual Data Entry

FILE AND PAY AT:

http://sd.gov/epath

# **BENEFITS OF EPATH**

- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

#### **Features**

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time



**EPath Help** 

#### Login >

#### Log in to your Account

Username: Password:

Forgot your Password?

Continue

#### Create an Account

If you are not already using EPath to access your account, create an account now.

**Create Account** 

Watch Video on Creating an Account

#### Use EPath to file and pay the following taxes:

911 Emergency Surcharge

Bank Franchise Tax

Contractors' Excise Tax

Sales and Use Tax

Motor Fuel:

Biodiesel Producer Blender

Ethanol Producer Ethanol Broker

Importer/Exporter LNG

LPG User LPG Vendor

Supplier

If you don't have an EPath account and Make a Payment > need to make a payment by ACH Debit or Credit Card for the Taxes Listed above.

If you owe tax and do not have a tax license, please call 1-800-829-9188.

**Due Dates Calendar** 

Please refrain from using the browser's back button while using this site. This site uses SSL (Secure Sockets Layer) encryption to protect your information.

Privacy Statement



Each • has help information, simply point to the • to display the information.

#### Main Menu >

#### File and/or pay taxes.

- ► File or Amend Return/Payment ①
- ► Upload Additional Documentation •

#### Select an account function to perform.

- ► Add/Edit User Accounts ①
- Cancel Licenses
- Print License Card

#### View History.

- ▶ View Account Activity <sup>1</sup>
- ► View Pending Items ①

► Payment Only ①

- ▶ Change Profile <sup>1</sup> •
- ► Add a License
- ▶ View/Edit Pending Electronic Payments <sup>1</sup> Output
- View Deleted Electronic Payments 0

Log out

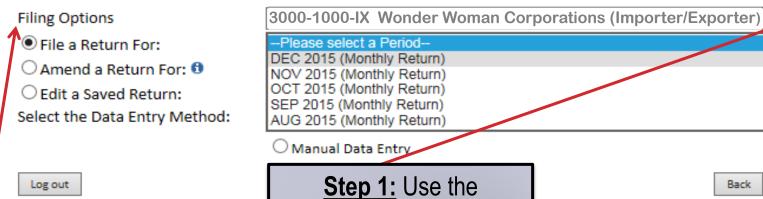
### Main Menu 🗲 File and/or pay taxes. File or Amend Return/Payment 1 Payment Only 6 Upload Additional Documentation 6

#### Tax Return Filing Menu ≻

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.



Step 2: Choose from Filing Options to file, amend, or edit returns

dropdown boxes to display license numbers and returns



Next

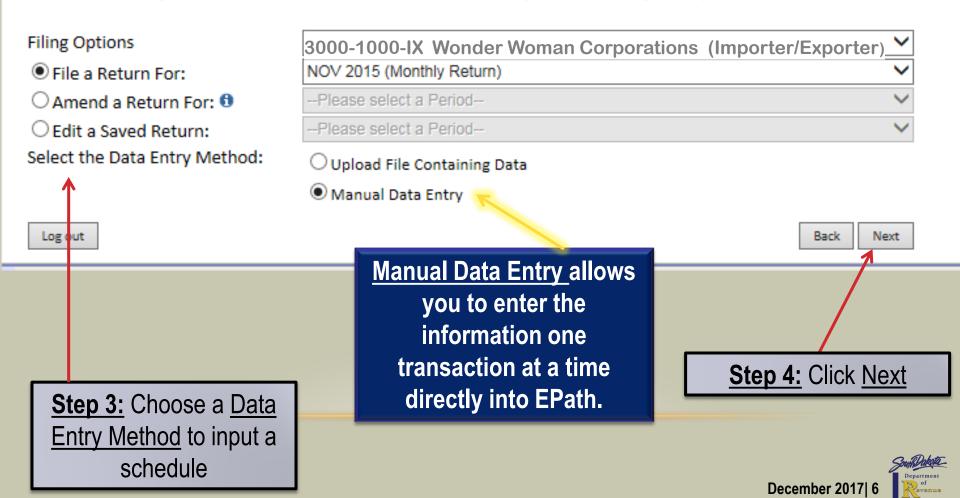
Back

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## **PRODUCT TYPES**

**Each type of fuel that is sold has a specific product. Below are the codes that will be used on your schedule.** 

<u>Product Code</u>	<u>Fuel Type</u>		
061	Natural Gasoline		
065	Gasoline		
072	Kerosene (Dyed)		
073	Kerosene (Low Sulfur)		
074	Kerosene (High Sulfur)		
123	Ethyl Alcohol		
125	Aviation Gasoline (AVGAS)		
130	Jet Fuel		
142	Kerosene (Clear)		
145	Kerosene- Low Sulfur (Clear)		
147	Kerosene- High Sulfur (Clear)		
160	Diesel (Clear)		
170	Biodiesel Blend (Clear)		
171	Biodiesel Blend (Dyed)		
228	Dyed Diesel		
243	Methyl Alcohol		
284	Biodiesel (Clear)		
290	Biodiesel (Dyed)		
092	Other		

### SCHEDULE TYPES AND MODE OF TRANSFER

Depending on the type of activity conducted, below are the schedule types and modes that you will use. When uploading an electronic schedule the following schedule types will automatically record the gallons you report on the line listed in the description box.

Schedule Type	<u>Description</u>	Line(s) of Return
1a	This schedule type will report several types of gallons they are:  ➤ This schedule type will report the gallons of fuel imported by means other than a pipeline into South Dakota (Tax Paid).  ➤ Gallons of fuel imported that were purchased from a licensed South Dakota Supplier at an out of state terminal (Tax Paid).	<ul> <li>1- gallons imported         (tax paid)</li> <li>4- Gallons imported         from out-of-state         terminal (tax paid)</li> </ul>
2a	This schedule type will report the gallons of fuel imported by means other than a pipeline into South Dakota (Tax Unpaid).	5
2c	This schedule type will report gallons of fuel that were pulled from a South Dakota pipeline with an original destination outside South Dakota, but then diverted back into South Dakota.	4
10	This schedule type will report the total gallons of K-1 kerosene sold for not taxable purposes such as heating.	7

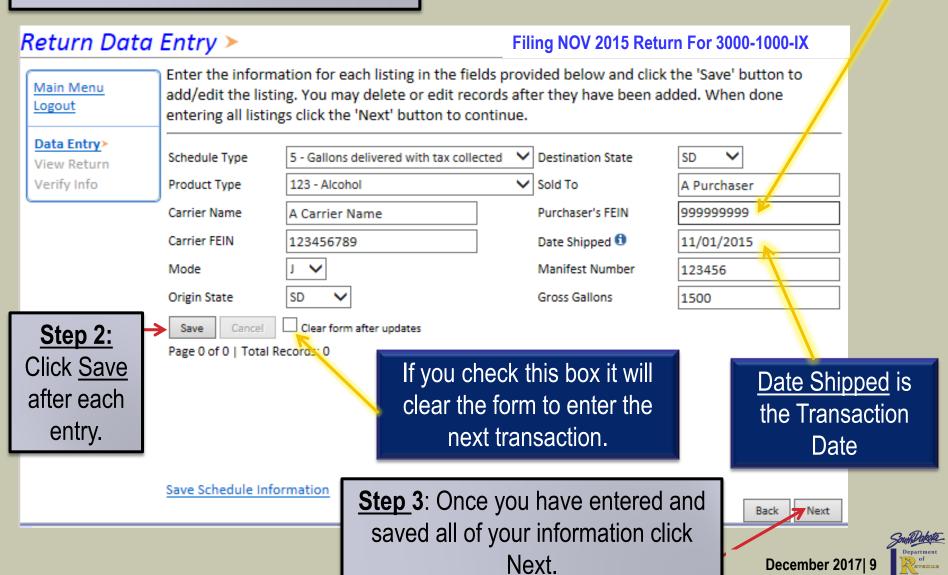
How the fuel was transported will also need to be listed on the schedule. Below are the codes that will be used and what they stand for.

<u>Mode</u>	<u>Description</u>		
J	Truck		
R	Rail Car		
В	Barge		
PL	Pipeline		

Example: Return Data Entry

**Step 1:** Enter the information from your records into each box.

The <u>Purchaser's FEIN</u> or <u>Social Security</u> cannot be substituted for <u>999999999</u> if they are not available



#### Motor Fuel Tax Return - Import/Exporter >

Main Menu Logout

File Definition
File Layout
File Upload
File Preview
View Return
Verify Info

**TIP**: Always remember to review your entries before continuing on in the process.

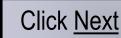
Please Note: You will
NOT be able to print
your return after it is
submitted. Click View
Printer Friendly Version
to print your return

Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

Reporting Period: DEC 2015	Return Due: 1/25/2			
TAX LIABILITY	Gasoline	100% Ethyl Alcohol	AVGAS	Dyed Diesel Kerosene
1. Imports	1,800	0	0	1,800
2. Fuel Diverted to SD	0	0	0	0
3. Total Gallons	1,800	0	0	1,800
CREDITS				'
4. Tax Paid Imports	1,800	0	0	0
5. Exports from bulk storage	3,600	0	0	0
6. Undyed K-1 kerosene				
7. Tax Unpaid Biodiesel				
8. Tax paid fuel diverted out of South Dakota/ Tax paid on exports	200	0	0	0
9. Total Credits	5,600	0	0	0
10. Tax unpaid exports	0	0	0	0
TAX COMPUTATION				
11. Subtotal Taxable Gallons	-3,800	0	0	1,800
12. Allowance	-57	0	0	
13.Total Taxable Gallons	-3,743	0	0	
14. Tax Rates	\$0.28	\$0.14	\$0.06	\$0.00
15. Taxes Due	(\$1,048.04)	\$0.00	\$0.00	
16. Total All Taxes Due	(\$1,820.28)			
TANK INSPECTION FEE		TAXES AND FEES DUE		
17. Total Gallons	-500	20. Total Interest		\$0.00
18. Tank Inspection Fee	(\$10.00)	Total Penalty \$10.00		\$10.00
19. Total Taxes and Fees Due	(\$1,830.28)	21. Balance Due or Credit \$		\$0.00
		22. Total Amount Due		(\$1,820.28)

Your total credit due is (\$1,820.28)

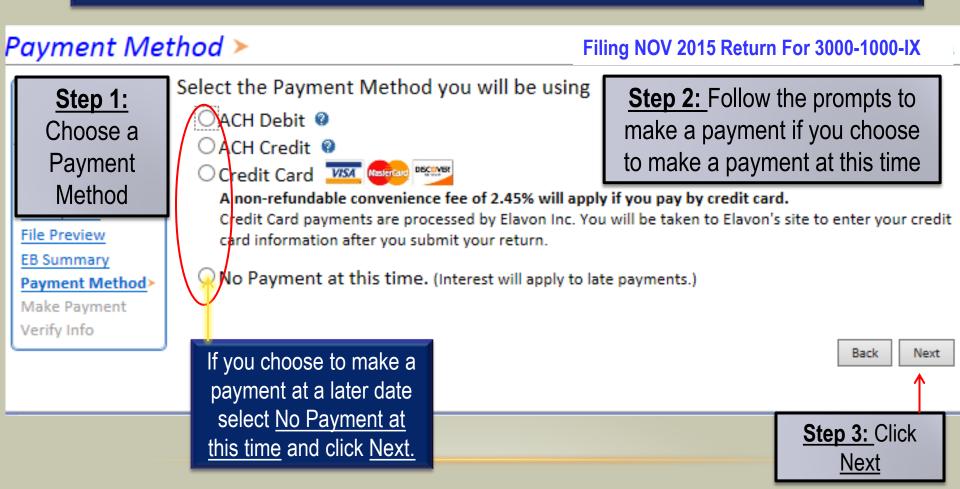






Example: Returns with Tax Due

On the <u>Payment Method</u> page you have the option to pay the tax amount due on your Importer/Exporter Return. If no tax is due you will not reach this page.



#### Verify Information ≻

Main Menu Logout

File Definition
File Layout
File Upload
File Preview
View Return

Verify Info>

Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.

To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

#### **Return Information**

License:

3000-1000-IX

Name: File Code: Wonder Woman Corporations
Required Calendar Monthly

Period:

Return Due Date: 1/25/2016

Return Type: IX - Original

Total Tax Due:

(\$1,830.28)

11/2015

Interest/Penalty: \$10.00

Total Due: (\$1,820.28)

Payment Type: None

#### **Filing Agreement**

By rekeying my log in password I declare and affirm under penalty of perjury that this return and associated schedules have been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return and associated schedules electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.



Login Password: ••••••

Back

Submit

Reminder: Clicking Submit will finalize the filing process. Make sure to look everything over one last time.

#### Confirmation Information >

#### Confirmation

Confirmation Number: 117251341694570807
Date Submitted: Jun 09, 2016 5:25 PM

#### Return

License: 3000-1000-IX

Period: 11/2015

Return Type: IX- Original
Return Due Date: DEC 23, 2015
Total Amount Due: -\$1,820.28

View/Print Full Return

Print

Main Menu

Please Note: You will
NOT be able to print
your return after you
return to the main menu.
Click View/ Print Full
Return to print your
return



Find additional information and instructions for using EPath at: <a href="http://dor.sd.gov/epath/">http://dor.sd.gov/epath/</a>

# Questions?

Call: **605.773.8178** 

Email: <u>sdmotorfuel@state.sd.us</u>